COURSE SYLLABUS [FALL 2015]
ACCT 5355: STRATEGIC COST MANAGEMENT

Section 01
Class Days: Tuesday
Class Time: 6:00 – 8:45 PM
Class Room: [somewhere]

Instructor: Dr. Nicholas J. Fessler, CMA, CPA
Associate Professor of Accounting
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Email: nfessler@uttyler.edu

Office: BUS 135A
Youtube: TheDrFessler

Office Hours: Tuesday and Thursday 2:30 – 5:00 PM,
and by appointment

COURSE DESCRIPTION:
An in-depth analysis of advanced managerial accounting topics and literature.

Prerequisite: Cost and Managerial Accounting (Acct 3120).

CONTRIBUTION OF COURSE TO OVERALL BUSINESS PERSPECTIVE:
Unlike the accounting fields of audit, tax, and financial accounting, which serve primarily as records of historical economic events, management and cost accounting information is useful for making decisions and influencing future economic events. This course will improve your understanding of how to create cost accounting information useful for decision-making, and will improve your skill at using accounting information for making managerial decisions. You will learn to think not only as a preparer of cost accounting information, but also as a user of such information.
GOALS FOR STUDENT COMPETENCY:

At the conclusion of this course, the following broad outcomes are anticipated:

1. Students will improve their knowledge of breakeven and cost-volume-profit concepts, and other tools that are useful for making managerial decisions.
2. Students will improve their ability to create and use accounting information for managerial decision-making.
3. Students will improve their skills at case analysis as they practice management skills.

TEXT AND SUPPLEMENTS:

Required materials:
Cases –
Cafes Monte Bianco, Harvard Business School (9-198-088)
Chadwick, Inc.: The Balanced Scorecard (Abridged), Harvard Business School (9-196-124)
Borealis, Harvard Business School (9-102-048)
Course Readings – available on Blackboard
Calculator – with basic functions as required by the CMA exam
Remember that a college education is like a health club membership … you receive benefits in proportion to the effort you expend.

**A FEW WORDS FROM DR. FESSLER**

*Remember that a college education is like a health club membership … you receive benefits in proportion to the effort you expend.*

What you take away from the course will be a function of three variables: your aptitude for analysis, your aspirations regarding the subject matter, and the level of sustained effort you put forth. Expertise in managerial judgment is hard won, as is expertise in managerial use of accounting information. We will work together each class to enhance your understanding of the material and the way it fits into the course.

I require two things of you: (1) effortful *preparation* for class, and (2) a good *attitude*. First, ninety percent of learning occurs *outside* the classroom, which requires of you preparation and effort, both individually and in groups. Second, your attitude in the classroom will influence the learning experience of everyone involved, so bring a good one with you.

*Preparation.* The effortful student will do well in this class. Prepare thoroughly for class, and follow the guidelines in this syllabus. If you are trying hard, I will know, and your work will improve your class performance. *Nothing disturbs me more than to receive an answer in class or an assignment that clearly demonstrates the student did not read the syllabus or attend to helpful hints.* Begin work on case write-ups earlier than the day or night before they are due. I work very hard to teach you as well as I can; I expect you work hard to learn as much as you can.

*Attitude.* The attitude of each and every one of you will influence the quality of the class, particularly the quality of our in-class time together. A successful class depends upon the actions of the instructor *and* the students. Only with your help can I make this a great class. Bring a positive attitude to class that enhances the ambience of learning. We are all in this learning experience together, and just one or two bad apples can spoil the rest of the barrel; so sad, but so true.

The course will contain a flexible blend of lecture and discussion (including cases). I expect you to attend class, participate in the discussions, and ask questions. Asking questions is an important part of the learning process for both the student and also the instructor. Please do not hesitate to do so.
DR. FESSLER PET PEEVES

Two events are beginning to occur with noticeably increasing frequency.

First, it is cheating to copy the work of someone else. Students are cheating when they copy the work of someone from a past semester; students are cheating when copy the work of a classmate in the same class. This can be quite noticeable in case write-ups. A cheating student (or all members of a cheating group of students) can be assigned an “F” for the course, and can also be suspended from the University (see the University policy on cheating). Cheating makes me really grumpy; please don’t do this.

Second, asking for a better grade after the semester is finished is not a fruitful use of your time. I curve tests during the semester, so students can know exactly where they stand. At the end of the semester I do not curve, nor do I round-up—this is clearly stated here and elsewhere in this syllabus. Please do not send me an email after the semester is finished to lobby for a better grade; the only effective strategy is to earn the grade during the semester’s activities.
**COURSE REQUIREMENTS, POLICIES AND EXPECTATIONS:**

**Class Meetings**
The class is scheduled to meet a total of 2,200 minutes in addition to the final exam period of two hours.

**Teaching Methods**
A variety of teaching methods will be employed, including but not limited to lecture, problem illustrations, class questions and discussion, in-class exercises, homework assignments, and case analysis and discussion. A more detailed discussion of some of these methods can be found below.

**Grading System and Course Policies**
The course grade for graduate students will be determined by the allocation of points as follows:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
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<tbody>
<tr>
<td>Midterm Exam</td>
<td>250</td>
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<tr>
<td>Final Exam</td>
<td>250</td>
</tr>
<tr>
<td>Participation/Professionalism</td>
<td>200</td>
</tr>
<tr>
<td>Assignments*</td>
<td>200</td>
</tr>
<tr>
<td>Excel Competency</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,000</strong></td>
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</tbody>
</table>

*Assignments points will capped at a maximum of 200 points. As can be seen below, 225 are assigned. Think of this as 225 opportunities to earn 200 homework points.

You are now forewarned that **when I assign final grades, I don’t round up**. I often curve exams to benefit students, and I grade homework and class participation generously. The homework requirement in particular is a good way for effortful students to improve their grades. I am more than generous throughout the semester, so I don’t feel obliged to again be generous when assigning final grades. For instance, you need 900 points to earn an “A”; 898 points is a “B” (yes, it’s happened before).

Tentatively, the assignments to be turned in are as follows:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
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<tbody>
<tr>
<td>1. The Business of Monopoly write-up</td>
<td>25</td>
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<tr>
<td>2. Dream Chocolate Company case write-up</td>
<td>25</td>
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<tr>
<td>3. Classic Pen Company case write-up</td>
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<td>4. Cafes Monte Bianco case write-up</td>
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<tr>
<td>5. Boston Creamery case write-up</td>
<td>25</td>
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<tr>
<td>6. Svenksa Handelsbanken case write-up</td>
<td>25</td>
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<tr>
<td>7. The Business of Battlefield case write-up</td>
<td>25</td>
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<tr>
<td>8. Ethics Presentation</td>
<td>50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>225</strong></td>
</tr>
</tbody>
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Exams
Be sure to bring the calculator of your choice, a writing utensil and a spare (preferably pencils). Two exams during the semester will test your knowledge and understanding of the material. No make-up exams will be given. The final exam may be [partly] cumulative. The questions for both exams will come directly from Gleim questions for Cost/Managerial Accounting. If you can do all the problems in the designated sections, you will perform wonderfully on the exams. The exam is intended to benefit those students who are prepared.

All scheduled examinations must be completed in order to receive a passing grade in this course. Should you be absent for an examination, it is your responsibility to reschedule with me, in advance, for a time not to exceed two (2) days from the originally scheduled exam. Failure by you to schedule a make-up exam within these guidelines will cause the missed exam to be recorded as a zero (0). This would be very bad.

To simulate the conditions of the Certified Management Accountant and Certified Public Accountant examinations, all exams in this course will be closed-book and will allow and encourage the use of a simple calculator. You may not share pencils, pens, calculators, or other items during any exam. There will be enough room on the exam to perform all necessary calculations, so no additional paper will be needed or allowed during the exams.

Assignments
Your assignments grade will be determined by your scores on homework assignments, in-class assignments, and case write-ups. Your assignments are due and will be collected on the day noted on this syllabus. Case assignments will always be collected and graded, and students must always turn in case assignments. As a matter of course, there will be no make-ups of any quizzes or in-class assignments and no late homework will be accepted for any reason.

Note: If I feel that members of the class are not adequately preparing for class meetings, I reserve the right to administer pop quizzes and include quiz scores while determining your final grade.

Excel Competency
The accounting department at The University of Texas at Tyler is making an effort to improve the Excel skills of its graduates. This assignment will not only improve your Excel skills, but also to give you an additional skill that you can add your resumes. All students are expected to successfully complete Microsoft Office Specialist (MOS) Excel 2016 certification. Additional details about this assignment can be found in a separate document on Blackboard.

*Do not wait until the last day (or week) (or month) to complete this assignment!* You can complete the assignment at any time.

Grades for the Excel Competency will be assigned as follows:
- If you successfully complete the certification, you will earn 100% of the points.
- If you attempt the certification but do not pass the exam, you will earn 70% of the points.
- If you do not attempt the certification exam, you will earn 0% of the points.

Class “Lectures”
These “lectures” are loosely termed because they will very frequently require your participation. Often the purpose of a lecture is to provide you with a starting point for analyzing one of the cases to follow. The purpose is not to provide you with a detailed plan for how to attack a case, but rather to set a stone or two for the foundation of the case analysis that you will need to prepare before the case discussion. At other times lectures are stand-alone exercises unrelated to case discussions. Be prepared to participate in all classes, not just those dedicated to case discussions.
Case Discussions

Professor’s Role/Responsibilities. During some of the class periods we will be discussing cases that illustrate the link between accounting information and managerial decision-making. My role in the case classes is to help facilitate discussion. In part, I serve as a recording secretary, clarifier, and questioner in order to help you present and develop your ideas. My primary role is to manage the class process and to assure that the class achieves an understanding of the case situation. My objective is never to embarrass you but to challenge and help you refine your thinking and analysis. Clearly, for most cases, there is no single correct solution to any of the case issues. There are, however, a lot of wrong solutions. There are also solutions that are inadequately supported with analysis, and there are solutions and analyses that are ineffective because they are not presented in an orderly and persuasive fashion. We should work together to see to it that each class session is a lively, stimulating, and an intellectually rewarding venture in learning.

Students’ Role/Responsibilities. In order to learn from a case, you must mentally get inside the case situation. Do not approach a case as you would a chapter in a book or an article in a magazine. You are not an observer but a participant. If a case centers on a decision that needs to be made, put yourself in the shoes of the decision maker. Feel the frustration he or she feels with respect to the data limitations. Feel the pressures that he or she feels with respect to difficult tradeoffs, limited resources, political conflicts, customer complaints, etc.

The selected cases represent broad organizational situations and encompass many facets of a company’s accounting, financial, information, marketing, and operations systems. In some instances, the case situation may indicate good management practices and your analysis should be aimed at understanding what makes the system work well and what additional ideas would make the system work even better. Other cases may allow you the opportunity to first find the problem and then offer a solution. Still others may present a weak or failed system and the purpose is to learn from the failures. Your class preparation should ensure your understanding of the situation and the data in the case, the industry in which a company competes, roles of the individuals involved, and the essential questions that must be answered based on the situation.

I suggest that you begin by reading the case on your own to try to identify the problem, the major issues, and some solution alternatives. Next, I would strongly suggest that you discuss the case with colleagues currently taking this class as a sounding board for your ideas, but you should not use these individuals to “brief” you on the case. Finally, you should come to class with a plan of action for both the short and long term.

Case discussions are similar to laboratory sessions where “mistakes” are something we learn from and are not necessarily bad. Many situations do not have right and wrong answers so backing up your position with a proper analysis should be the goal.

Unless otherwise directed to do so, case discussions will be conducted based on the timeframe of the situation presented in the case. The outcomes of company actions in later years will not be helpful to developing your analytical skills. These outcomes are also not to be thought of as the “right” solution.

Case Write-ups

- Use bullet points
- Show calculations in tables
- Make a decision

All cases must be completed and turned in. If you do not turn in a case, or if you turn in a case but do not earn at least 50% of the possible points, the total value of the case will be deducted from the homework points you accumulate during the semester. For example: if you didn’t turn in a case that was worth 30 points and you earned all 200 homework points, then your final homework grade would be 170 out of 200.

Number of group members. Case write-ups must be completed and turned in by groups of two (2) to four (4) individuals. No more, no less. Turn in one copy of the assignment that includes all of your names. Turning in a
solo case effort (without participating in a group) will yield the same point consequences as not turning in a case at all (ouch!). With rare exceptions, working with a team will improve your performance, and so I consider the team participation requirement to be very important.

**Case formatting issues.** All case write-ups must be typed. Case write-ups should have an absolute maximum of 2 pages (2 pieces of paper, 8 & ½ by 11 inches in size, print only one side of the paper, and don’t include a title page -- just 2 pieces of paper). Please place your names at the top of the first page. I would encourage single-spacing, but be sure to use a font that is reasonably easy for me to read. The format of the document and the grammar and language used in the writing should be good enough to show to your employer. If you have any questions about your English-writing skills, I would strongly encourage you to have a friend (or two or three) read your write-up for grammar before turning it in to me. Or plan to visit the CMSU Writing Center. I will notice grammar mistakes, and they will affect your grade. So eliminate them before I see them.

**Make a decision.** Typically, the cases require a decision to be made. Yes or no; do we or don’t we. That is your task when preparing case write-ups, to make and justify your decision. Pretend that your instructor is the person you need to convince your decision is the best one. So convince me. Don’t summarize the case for me, because I am familiar with the problem described by the case. Make a decision and explain and justify the decision. It is helpful to open the write-up with a clearly-stated decision and then to construct logic and arguments in favor of your decision. Show me calculations in sufficient detail to demonstrate that you know what you are doing and you considered all the relevant facts.

**Tables/formatting.** Use tables to show calculations. Trying to read an explanation of a calculation, in paragraph form, is – well – painful. However, it is important to keep the content of any given table on one page. Do not allow a table to “spill over” to the next page; this makes the table very difficult to read and is not good form.

**Additional Tips for Formatting Tables:**
- A table should be clear enough that it can stand alone, without any other text explanation. Look in your textbook for examples of tables in good form.
- Every table should have a clear title.
- Columns and Rows should have clear titles/explanations.
- Columns should be formatted so that the decimal places form a straight line. In other words, numbers should be right-justified, not left-justified.
- Clearly label numbers that are expressed in dollars ($).
- Include comma-formatting on numbers larger than 1,000.
- When numbers in two columns can be added to form a total, create and include a total column in the spreadsheet.

*If you have any questions about how to appropriately format the table you are creating for a case, please stop by to see me.*

**Use numbers.** Many of you might feel more comfortable examining a problem from a qualitative perspective, and that is quite all right. However, any decision, even one made without considering accounting information, has accounting implications. Most decisions require the use of firm resources, and then have economic consequences. All of you should consider these issues when proposing and defending your suggested course of action. How much is it going to cost, and what is the financial payoff? What is the rate of return? Is the financial payoff for your chosen course of action higher than the payoffs from other courses of action? Why? By how much? I don’t expect this cost estimation and analysis to be perfect, but I do expect you to try hard and I do expect your skills to improve as the semester progresses.

**Use bullet points.** Communication using bullet points and short paragraphs is much easier to read than the alternative. Titles for paragraphs can also be helpful, just as I have done here. You know what this paragraph is about, because I titled it. Even if you do not title paragraphs, each and every paragraph you write should have a theme, that is, something you are trying to communicate.
**Classroom Participation Grading**

Since much of the content of this class involves cases and interactive discussion, it is important that you (i) attend class, (ii) are prepared for class, and (iii) present and defend your ideas on both a voluntary and cold-called basis. Preparation for class includes having read the assigned material and completed the required homework or case analysis. If you have prepared for class, presenting and defending your ideas should be rather easy.

In-class participation is critical and essential to business education. The *quality* of your arguments, not the quantity or frequency, will be stressed. I prefer you to be heard (though possibly wrong) rather than silent during class interactions. As a general rule, I would like for you to wait until you are called on to speak. If you don’t think I am calling on you enough (maybe because I am not seeing your hand), then please to let me know.

The following are some general guidelines that I use to grade class participation. If you almost never speak out in class or miss several classes without explanation, you will receive a participation grade of C or lower. If you speak occasionally but rarely say anything inspired, your participation grade will be some sort of B (depending on how “occasionally” and how well prepared you are). “Inspiration” – the path to an “A” participation grade – involves things like,

1. applying conceptual material from the readings or the lecture,
2. doing a bit of outside reading and applying it to the discussion,
3. integrating comments from previous students,
4. reaching back to something said previously in the discussion that is pertinent to the discussion at the moment,
5. taking substantive issue with a classmate’s analysis,
6. pulling together material from several places in the case and readings,
7. drawing parallels from previous cases and readings,
8. tying in *briefly* an experience you have had that is relevant to the discussion,
9. generally demonstrating that you have carefully read the case and readings and given them careful thought, or
10. not dominating class discussions.

Let me clarify this further. People who want to talk all the time – classmates you might refer to affectionately as ‘airhogs’ – can be as negative as people who do not talk, maybe even more so. Therefore I want strongly discourage this behavior. If you are not sure, you can certainly email me to see what I think.

**Faculty Evaluation of Participation**

Evaluation of class participation is admittedly a subjective process, but I try to make it as objective as possible.

For my own grading purposes, I assign each student a score for every hour and a half class “period” that occurs during the semester. I score both case discussions and “lectures,” and for every period each student receives one of four scores:

- 0 – Absent from class;
- 1 – Present, but said nothing during the class period;
- 2 – Present, and said something during the class period that relates to the topic being studied; or,
- 3 – Present, and said something during the class period that relates to the topic being studied, and the instructor judges the comment to be “inspired”.

At the end of the semester I add up the scores and use them as a guide when assigning class participation grades to students.

This system has two side-effects that are particularly noteworthy. First, the *quantity* of a student’s class participation in a *given* class period has little effect on your class participation grade. A person who speaks
fifteen times during a class period receives the same score as the person who speaks just once. If you have something to say during class please feel welcome to contribute to the class discussion, but do not speak in class many times in an attempt to improve one's class participation score. You won't.

Second, a score of zero (0) is given for all absences, regardless of the reason for the absence. While I consider it both courteous and professional to let me know in advance when you will miss class (if you can), any absence still results in a zero class participation score. I take courteous absences into account when choosing between “B” and “C” (and “D” and “F”) class participation grades, but am much less likely to do so when deciding between an “A” and a “B” class participation grade. I feel that an “A” grade in particular should be earned.

**Attendance**

Thus, attendance is essential. Period. No distinction is made between excused and unexcused absences.

**Professionalism**

The professionalism component of your grade will be assigned on the basis of professional performance factors such as:

- Professional behavior in class, which includes behaviors such as arriving on time, not leaving early without first notifying your instructor, passing notes, talking in class, and sleeping in class.
- Maintain respect by listening attentively (*without speaking to your neighbors*) to both your instructor and your colleagues.
- Courteous interactions with the instructor, both in and out of the classroom.
- Courteous interactions with other students while both in and out of the classroom.

If I perceive your behavior during a class period to be disruptive, you may be asked to leave the classroom. If I become aware of extremely unprofessional behavior by an individual toward classroom colleagues or the instructor, if an individual is consistently absent or tardy, or if an individual is regularly disrespectful during class meetings (too much talking with neighbors), then that individual can receive a zero (0) for this component of their grade.

In a sense, the professionalism component is like a performance appraisal; everything you do (or do not do) creates an impression. Your faculty’s impressions of you form the basis of your professionalism score. Typically, as individuals who are completing business education, I would expect your professionalism to be very high. And truly, I hope there are no exceptions, but that is entirely up to you.

**Please note:** As I am assigning your class participation/professionalism grade, constructive class participation *improves* your grade and poor professionalism *reduces* your grade. For example, suppose you have earned a perfect score for your fabulous class participation. It is quite possible for extremely poor professionalism to erase *all* those points you’ve earned for class participation and result in a final score of zero (0) for class participation/professionalism. I will subtract 0-5 points for “A” professionalism, 6-10 points for “B” professionalism, 11-15 points for “C” professionalism, 16-20 points for “D” professionalism, and 21-50 points for failing professionalism. Subtracting 50 points for poor professionalism would have a substantial effect on your final grade.

**Ethical Considerations**

*Or... do not inappropriately discuss cases with fellow students.*

The educational value that you will derive from case discussions is maximized if you enter the classroom without information about issues identified and solutions discussed in other classes. Thus, do not discuss the case with someone who has already taken the course and/or discussed the case in another class, and once you have completed this class don’t discuss cases with those attempting to do so during later semesters. I consider this behavior not only to be highly unprofessional and dishonorable but also unethical and an example of Academic Dishonesty (see below). While I strongly encourage you to discuss case issues with your classmates (i.e., in the same class) both before and after class, you should only do so if:

1. you have not been instructed otherwise, and
2. the student with whom you are discussing the case is “on your level” (i.e., neither of you have had the case in class, or both of you have the case in class).

**Academic Dishonesty and/or Misconduct**

Students who violate university rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and dismissal from the university. Since dishonesty harms the individual, all students, and the integrity of the University, policies on scholastic dishonesty will be strictly enforced. (See the University policy on cheating in the CMSU Student Calendar/Handbook).

**Examination Retention**

Examinations and other graded documents will be returned for your inspection in class as soon as they are graded. Controlled documents will be returned to me and stored in my office. The documents will remain in my office and be available for your further inspection for the duration of the semester in which they were administered and for the following fall or spring semester. At the end of the following semester the documents will be destroyed, unless the document is under protest at that time. It is your responsibility to resolve any questions or disputes about these documents and their grading before their destruction; otherwise, I will assume you have waived your right of protest and will destroy the documents.

**Late Work**

As a general policy, late assignments will not be graded and makeup exams will not be given; therefore, if you need to be absent, please let me know in advance and hand in your work early.

The goal is to schedule your work and submit it on time. How many times will you be able to miss deadlines when you are at work (that is, *before* you are “let go”)?

**Disclaimer**

Please note that the course schedule outlined in the class schedule is tentative. The plan will serve as the basic framework of the course; however, there may be additions and/or revisions made to this plan as the course proceeds. Any changes made to the course schedule will be announced in class and/or via email in advance.

University guidelines will be adhered to for items of policy not mentioned in this statement, some of which are found below.

**University Policies**

**Students Rights and Responsibilities**

To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link: [http://www.uttler.edu/wellness/StudentRightsandResponsibilities.html](http://www.uttler.edu/wellness/StudentRightsandResponsibilities.html)

**Grade Replacement/Forgiveness**

If you are repeating this course for a grade replacement, you must file an intent to receive grade forgiveness with the registrar by the 12th day of class. Failure to do so will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates will receive grade forgiveness (grade replacement) for only three course repeats; graduates, for two course repeats during his/her career at UT Tyler.

**State-Mandated Course Drop Policy**

Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the 12th day of class (See Schedule of Classes for the specific date).
Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Registrar's Office and must be accompanied by documentation of the extenuating circumstance. Please contact the Registrar's Office if you have any questions.

**Disability Services**
In accordance with federal law, a student requesting accommodation must provide documentation of his/her disability to the Disability Support Services counselor. If you have a disability, including a learning disability, for which you request disability support services/accommodation(s), please contact Ida MacDonald in the Disability Services office so that the appropriate arrangements may be made. In accordance with federal law, a student requesting disability services/accommodation(s) must provide appropriate documentation of his/her disability to the Disability Services counselor. In order to assure approved services the first class, diagnostic, prognostic, and prescriptive information should be received 30 days prior to the beginning of the semester services are requested. For more information, call or visit Disability Services located in the University Center, Room 3150. The telephone number is (903) 566-7079. Additional information may also be obtained at the following UT Tyler Web address: http://www.uttyler.edu/disabilityservices.

**Student Absence due to Religious Observance**
Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

**Student Absence for University-Sponsored Events and Activities**
If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.

**Social Security and FERPA Statement:**
It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

**Emergency Exits and Evacuation:**
Everyone is required to exit the building when a fire alarm goes off. Follow your instructor’s directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first class. Do not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.

**UT Tyler a Tobacco-Free University:**
- All forms of tobacco will not be permitted on the UT Tyler main campus, branch campuses, and any property owned by UT Tyler. This applies to all members of the University community, including students, faculty, staff, University affiliates, contractors, and visitors.
- Forms of tobacco not permitted include cigarettes, cigars, pipes, water pipes (hookah), bidis, kreteks, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and all other tobacco products.
- There are several cessation programs available to students looking to quit smoking, including counseling, quitlines, and group support. For more information on cessation programs please visit www.uttyler.edu/tobacco-free.
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<th>Date</th>
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<tr>
<td>#1 Aug. 30 T</td>
<td>Course Introduction and Monopoly</td>
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<tr>
<td>#2 Aug. 30 T</td>
<td>Is This Accounting? Playing Monopoly...</td>
</tr>
<tr>
<td>#3 Sep. 6 T</td>
<td>The Business of Monopoly</td>
</tr>
<tr>
<td>#4 Sep. 6 T</td>
<td>Tashtego [*International]</td>
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<tr>
<td>#5 Sept. 13 T</td>
<td>Ringo Rag Company</td>
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<td>#6 Sept. 13 T</td>
<td>Dream Chocolate Company</td>
</tr>
<tr>
<td>#7 Sept. 20 T</td>
<td>Allied Office Products</td>
</tr>
<tr>
<td>#8 Sept. 20 T</td>
<td>Classic Pen Company (Harvard Case)</td>
</tr>
<tr>
<td>#9 Sept. 27 T</td>
<td>&quot;Booker Jones&quot;</td>
</tr>
<tr>
<td>#10 Sept. 27 T</td>
<td>Cafes Monte Bianco: Building a Profit Plan (Harvard Case) [*International]</td>
</tr>
<tr>
<td>#11 Oct. 4 T</td>
<td>Peterson Pottery</td>
</tr>
<tr>
<td>#12 Oct. 4 T</td>
<td>Boston Creamery, Inc.</td>
</tr>
<tr>
<td>#13 Oct. 11 T</td>
<td>Scheduled Study Time for Midterm Exam</td>
</tr>
<tr>
<td>#14 Oct. 11 T</td>
<td>MIDTERM EXAM</td>
</tr>
<tr>
<td>#15 Oct. 18 T</td>
<td>MIDTERM EXAM</td>
</tr>
<tr>
<td>#16 Oct. 18 T</td>
<td>MIDTERM EXAM</td>
</tr>
<tr>
<td>#17 Oct. 25 T</td>
<td>Chadwick, Inc.: The Balanced Scorecard (Abridged) (Harvard Case)</td>
</tr>
<tr>
<td>#18 Oct. 25 T</td>
<td>Sony Corporation: The Walkman Line (Harvard Case) [*International]</td>
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<td>#19 Nov. 1 T</td>
<td>Borealis (Harvard Case) [*International]</td>
</tr>
<tr>
<td>#20 Nov. 1 T</td>
<td>Svenska Handelsbanken (Readings Packet) [*International]</td>
</tr>
<tr>
<td>#21 Nov. 8 T</td>
<td>DairyPak [*International]</td>
</tr>
<tr>
<td>#22 Nov. 8 T</td>
<td>Jones Ironworks, Inc.</td>
</tr>
<tr>
<td>#23 Nov. 15 T</td>
<td>The Business of Battlefield [*International]</td>
</tr>
<tr>
<td>#24 Nov. 15 T</td>
<td>North Country Auto (Readings Packet)</td>
</tr>
<tr>
<td>Nov. 21 – Nov. 25</td>
<td>NO CLASS – Thanksgiving Holiday</td>
</tr>
<tr>
<td>#25 Nov. 29 T</td>
<td>Scheduled Study Time for Student Presentations and Final Exam</td>
</tr>
<tr>
<td>#26 Nov. 29 T</td>
<td>Scheduled Study Time for Student Presentations and Final Exam</td>
</tr>
<tr>
<td>#27 Dec. 6 T</td>
<td>-- Student Presentations --</td>
</tr>
<tr>
<td>#28 Dec. 6 T</td>
<td>Does Ethical Behavior Have a Role in Management Planning and Control?</td>
</tr>
<tr>
<td>#29 Dec. 13 T</td>
<td>FINAL EXAM</td>
</tr>
<tr>
<td>#30 Dec. 13 T</td>
<td>Thursday, from 6 PM – 8:00 PM</td>
</tr>
</tbody>
</table>

**THE ROLE OF ETHICAL BEHAVIOR**

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